



புதுச்சேரி மாநில அரசிதழ்

La Gazette de L'État de Poudouchéry

The Gazette of Puducherry

PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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அதிகாரம் பெற்ற
வெளியீடு

Publiée par
Autorité

Published by
Authority

விலை : ₹ 3-00

Prix : ₹ 3-00

Price : ₹ 3-00

எண்	புதுச்சேரி	வெள்ளிக்கிழமை	2012 மார்ச் 16	மார்ச் 16	16
No. } 27	Poudouchéry	Vendredi	16	Mars	2012 (26 Phalguna 1933)
No. }	Puducherry	Friday	16th	March	2012

GOVERNMENT OF PUDUCHERRY

LOCAL ADMINISTRATION SECRETARIAT

(G. O. Ms. No. 33/LAS/2012, dated 12th March 2012)

ORDER

The last general revision of property tax was undertaken by the Municipalities for the period commencing from 1-12-2004 to 30-11-2009 vide G. O. Ms. No. 48/LAS/2004, dated 29-11-2004 of the Local Administration Secretariat, Puducherry.

2. Subsequently, the validity of the assessment of property tax has been extended from time to time, till 31-3-2012, vide G. O. Ms. No. 46/LAS/2009, dated 7-12-2009, G. O. Ms. No. 1/LAS/2011-12, dated 8-4-2011 and G. O. Ms. No. 19/A4/LAS/2011, dated 20-12-2011 of the Local Administration Secretariat, Puducherry.

3. Now, the Government hereby directs that Commissioners of all the Municipalities shall undertake general revision of property tax for the quinquennial period commencing from 1-4-2012 to 31-3-2017.

4. As per sub-section (2) of section 121 of the Puducherry Municipalities Act, 1973, property tax in respect of buildings or lands which are occupied by or adjacent and appurtenant to building or both shall be levied on the basis of its annual rental value. Sub-rule (1) of rule 5 of the Puducherry Municipalities (Assessment of Annual Rental Value of Buildings/Houses) Rules, 2000 lays down that the rates of annual rental value per square feet shall be fixed by the Municipal Council only with the prior approval of the Government having regard to the location, use and type of construction of the buildings. Sub-rule (3) of rule 5 also states that rental value per square feet of the plinth area for different classes of buildings shall be published from time to time by the Municipal Council only with the prior approval of the Government.

5. The Government, therefore, hereby further directs that the Commissioners of all the Municipalities shall increase the existing rental value for the assessment of property tax, as notified in G. O. Ms. No. 48/LAS/2004, dated 29-11-2004 of the Local Administration Secretariat, Puducherry by a uniform rate of 15% for residential buildings, 25% for commercial/industrial buildings and 20% for other structures, which will be effective for the quinquennial period commencing from 1-4-2012 to 31-3-2017. Accordingly, the new matrix showing the rates of annual rental value per square feet is appended to this order.

6. As regards classification of roads in each Municipality, the same classification as indicated in the Annexure-I-V appended to G. O. Ms. No. 48/LAS/2004, dated 29-11-2004 of the Local Administration Secretariat, Puducherry, shall continue to be in force.

7. In the case of all the unassessed buildings (*i.e.*, already left-out buildings) if any,/buildings in which additions/alterations or change of usage has taken place, during the past period (*i.e.*, from 1-12-2004 to 31-3-2012), property tax shall be assessed in accordance with the G. O. Ms. No. 48/LAS/2004, dated 29-11-2004 of the Local Administration Secretariat, Puducherry. Thereafter, for the period commencing from 1-4-2012, the tax for such buildings shall be assessed as indicated in para 5 above.

ANNEXURE

MATRIX SHOWING THE ANNUAL RENTAL VALUE OF BUILDINGS IN MUNICIPAL AREAS

(in rupees per sq. ft.)

Type of construction	Buildings on the main road			Buildings on the secondary main road			Buildings on other roads		
	Residential	Commercial and industrial	All others including services, not connected with any trade or manufacturing	Residential	Commercial and industrial	All others including services, not connected with any trade or manufacturing	Residential	Commercial and industrial	All others including services, not connected with any trade or manufacturing
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Pucca buildings with RCC/Madras terraced roof.	5.18	33.75	21.6	3.45	22.50	14.40	1.73	11.25	7.20
Pucca buildings with asbestos roof or corrugated sheets roof or Mangalore tiled roof or country tiled roof.	3.45	22.50	14.4	2.30	15.00	9.60	1.15	7.50	4.80
Other buildings which do not fall under the above-mentioned two categories.	1.73	11.25	7.2	1.15	7.50	4.80	0.58	3.75	2.40

Note : In the case of tenant occupied buildings, annual rental value shall be increased by 10%.

(By order of the Lieutenant-Governor)

N. GANDHIRAJAN,
Under Secretary to Government (LA).

GOVERNMENT OF PUDUCHERRY
LOCAL ADMINISTRATION SECRETARIAT

(*G. O. Ms. No. 34/LAS/2012, dated 12th March 2012*)

ORDER

The last general revision of house tax was undertaken by the Village Panchayats for the period commencing from 1-12-2004 to 30-11-2009 *vide* G. O. Ms. No. 48/LAS/2004, dated 29-11-2004 of the Local Administration Secretariat, Puducherry.

2. Subsequently, the validity of the assessment of house tax has been extended from time to time till 31-3-2012, *vide* G. O. Ms. No. 46/LAS/2009, dated 7-12-2009, G. O. Ms. No. 1/LAS/2011-12, dated 8-4-2011 and G. O. Ms. No. 19/A4/LAS/2011, dated 20-12-2011 of the Local Administration Secretariat, Puducherry.

3. Now, the Government hereby directs that Commissioners of Commune Panchayats shall undertake general revision of house tax for the quinquennial period commencing from 1-4-2012 to 31-3-2017.

4. Rule 6 (1) of the Puducherry Village and Commune Panchayats (House Tax) Rules, 1978 lays down that house tax shall be levied on the basis of annual value of house. Sub-rule (1) of rule 5 of the Puducherry Village and Commune Panchayats (Assessment of Annual Rental Value of Buildings/Houses) Rules, 2000” lays down that the rates of annual rental value per square feet shall be fixed by the Commune Panchayat or Village Panchayat only with the prior approval of the Government having regard to the location, use and type of construction of the buildings/houses. Sub-rule (3) of rule 5 also states that rental value per square feet of the plinth area for different classes of buildings shall be published from time to time by the Commune Panchayat or Village Panchayat only with the prior approval of the Government.

5. The Government, therefore, hereby further directs that the Commissioners of Commune Panchayats shall increase the existing rental value for the assessment of house tax, as notified in G. O. Ms. No. 48/LAS/2004, dated 29-11-2004 of the Local Administration Secretariat, Puducherry by a uniform rate of 15% for residential buildings, 25% for Commercial /Industrial buildings and 20% for other structures, which will be effective for the quinquennial period commencing from 1-4-2012 to 31-3-2017. Accordingly, the new matrix showing the rates of annual rental value per square feet is appended to this order.

6. As regards classification of roads in each Commune Panchayat, the same classification as indicated in the Annexure-VI-XV appended to G. O. Ms. No. 48/LAS/2004, dated 29-11-2004 of the Local Administration Secretariat, Puducherry shall continue to be in force.

7 In the case of all the unassessed buildings (*i.e.*, already left out buildings) if any,/buildings in which additions/alterations or change of usage has taken place, during the past period (*i.e.*, from 1-12-2004 to 31-3-2012) house tax shall be assessed in accordance with the G. O. Ms. No. 48/LAS/2004, dated 29-11-2004 of the Local Administration Secretariat, Puducherry. Thereafter, for the period commencing from 1-4-2012, the tax for such buildings shall be assessed as indicated in para 5 above.

ANNEXURE

MATRIX SHOWING THE ANNUAL RENTAL VALUE OF BUILDINGS IN PANCHAYAT AREAS

(in rupees per sq. ft.)

Type of Construction	Buildings on the main road			Buildings on the secondary main road			Buildings on other roads		
	Residential	Commercial and industrial	All others including services, not connected with any trade or manufacturing	Residential	Commercial and industrial	All others including services, not connected with any trade or manufacturing	Residential	Commercial and industrial	All others including services, not connected with any trade or manufacturing
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Pucca buildings with RCC/Madras terraced roof.	3.88	25.31	16.20	2.59	16.88	10.8	1.29	8.44	5.40
Pucca buildings with asbestos roof or corrugated sheets roof or Mangalore tiled roof or country tiled roof.	2.59	16.88	9.00	1.73	9.38	7.2	0.86	5.63	3.60
Other Buildings which do not fall under the above-mentioned two categories.	1.29	8.44	5.40	0.86	5.63	3.6	0.43	2.81	1.80

Note : In the case of tenant occupied buildings, annual rental value shall be increased by 10%.

(By order of the Lieutenant-Governor)

N. GANDHIRAJAN,
Under Secretary to Government (LA).

online publication at "<http://styandptg.puducherry.gov.in>"

Government Central Press
Directorate of Stationery and Printing
Puducherry-9